

ABSTRAK

Perusahaan yang menerapkan *corporate social responsibility* menunjukkan bahwa perusahaan turut peduli dengan lingkungan sekitar, kesejahteraan karyawan perusahaan, dan masyarakat sekitar. Banyak faktor yang mempengaruhi CSR, maka tujuan dari penelitian ini adalah untuk membuktikan pengaruh faktor fundamental yang terdiri dari profitabilitas (ROA), *leverage* (DER), Ukuran Perusahaan (SIZE), likuiditas (CR) dan mekanisme *corporate governance* yang terdiri dari frekuensi rapat dewan komisaris (FRD), dewan komisaris independen (DKI), komite audit (KMT) dan kepemilikan manajerial (KM) terhadap pengungkapan *corporate social responsibility*.

Sampel penelitian ini adalah perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2013-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling*, sehingga di dapatkan total sampel 29 perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI).

Hasil penelitian menunjukkan variabel profitabilitas, *leverage*, likuiditas, dewan komisaris independen, kepemilikan manajerial tidak berpengaruh terhadap CSR. Selain itu, variabel ukuran perusahaan, frekuensi rapat dewan komisaris dan komite audit berpengaruh terhadap CSR.

Kata kunci: Faktor Fundamental, Mekanisme *Corporate Governance*, *Corporate Social Responsibility*.



ABSTRACT

When a company has implemented corporate social responsibility, it means there is attention from the company for its surrounding environment, employees and society wealth. There are many factors which affect CSR. Therefore, the research aimed to examine the effect of fundamental factors, namely profitability (ROA), leverage (DER), firm size (SIZE), liquidity (CR), and corporate governance mechanism which consisted of board of council frequency (FRD), independent commissioner board (DKI), audit committee (KMT) and managerial ownership (KM) on the implementation of corporate social responsibility.

The population was Property and Real Estate companies which were listed on Indonesia Stock Exchange 2013-2017. While, the data collection technique used purposive sampling. In line with, there were 29 Property and Real Estate companies which were listed on Indonesia Stock Exchange.

The research result concluded profitability, leverage, liquidity, independent board commissioner and managerial ownership did not affect the CSR. On the other hand, firm size, board of council frequency and audit committee had affected the CSR.

Keywords: fundamental factor, corporate governance mechanism, corporate social responsibility

